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October 18, 2001

Attn: Class C and D Gas Utilities

The Kentucky Public Service Commission has revised the annual report form for Class C and D gas utilities. Any regulated gas utility with less than \$1,000,000 in annual gas operating revenue falls within the Class C and D category. The changes were made to resolve discrepancies between the annual report form and the FERC uniform system of accounts for gas utilities.

A chart is attached which details the changes. The chart reconciles the old annual report account numbers and titles with the account numbers and titles on the revised report. Not all accounts have changed. The shaded entries indicate where there has been a change in account number, title, or both. The detailed plant accounts, accounts 301 through 398, are not included on the chart because there were no changes in any of those account numbers or titles.

The revised annual report form will be in place for the January 1 through December 31, 2001 reporting year. If you have any questions or need any assistance in implementing these changes, you may contact Beverly Davis, Financial Audit Branch Manager.

Sincerely,

Aaron D. Greenwell
Financial Analysis Director



Old Annual Report Account Number and Title		New Annual Report Account Number and Title	
101	Gas Plant in Service-Classified	101	Gas Plant in Service-Classified
		101.1	Property Under Capital Leases
102	Gas Plant Purchased or Sold	102	Gas Plant Purchased or Sold
103	Gas Plant in Process of Reclassification		
104	Gas Plant Leased to Others	104	Gas Plant Leased to Others
105	Gas Plant Held for Future Use	105	Gas Plant Held for Future Use
106	Completed Construction Not Classified	106	Completed Construction Not Classified
107	Construction Work in Progress—Gas	107	Construction Work in Progress-Gas
110	Accumulated Provision for Depreciation, Depletion and Amortization of Gas Utility Plant	108	Accumulated Provision for Depreciation of Gas Utility Plant
		111	Accumulated Provision for Amortization and Depletion of Gas Utility Plant
114	Gas Plant Acquisition Adjustments	114	Gas Plant Acquisition Adjustments
116	Other Gas Plant Adjustments	116	Other Gas Plant Adjustments
121-122	Nonutility Property - Net	121-122	Nonutility Property - Net
124	Other Investments	124	Other Investments
125	Special Funds	128	Other Special Funds
131	Cash and Working Funds	131	Cash
132	Temporary Cash Investments	136	Temporary Cash Investments
141	Notes Receivable	141	Notes Receivable
142	Customer Accounts Receivable	142	Customer Accounts Receivable
143	Other Accounts Receivable	143	Other Accounts Receivable
144	Accumulated Provision for Uncollectible Accounts—Credit	144	Accumulated Provision for Uncollectible Accounts-Credit
150	Materials and Supplies	154	Plant Materials and Operating Supplies
164	Gas Stored Underground	164.1	Gas Stored-Current
165	Prepayments	165	Prepayments
170	Other Current and Accrued Assets	174	Miscellaneous Current and Accrued Assets
181	Unamortized Debt Expense	181	Unamortized Debt Expense
182	Extraordinary Property Losses	182.1	Extraordinary Property Losses
183	Other Deferred Debits	186	Miscellaneous Deferred Debits
187	Deferred Losses from Disposition of Utility Plant	187	Deferred Losses from Disposition of Utility Plant
189	Unamortized Loss on Reacquired Debt	189	Unamortized Loss on Reacquired Debt
190	Accumulated Deferred Income Taxes	190	Accumulated Deferred Income Taxes
191	Unrecovered Purchased Gas Costs	191	Unrecovered Purchased Gas Costs
201	Common Capital Stock	201	Common Stock Issued
204	Preferred Capital Stock	204	Preferred Stock Issued
207	Other Paid-In Capital	211	Miscellaneous Paid-In Capital
213	Discount on Capital Stock	213	Discount on Capital Stock
214	Capital Stock Expense	214	Capital Stock Expense
215	Appropriated Retained Earnings	215	Appropriated Retained Earnings

Old Annual Report Account Number and Title		New Annual Report Account Number and Title	
216	Unappropriated Retained Earnings	216	Unappropriated Retained Earnings
217	Reacquired Capital Stock	217	Reacquired Capital Stock
218	Noncorporate Proprietorship		
221	Bonds	221	Bonds
223	Advances from Associated Companies	223	Advances from Associated Companies
224	Other Long-Term Debt	224	Other Long-Term Debt
231	Notes Payable	231	Notes Payable
232	Accounts Payable	232	Accounts Payable
233	Notes Payable to Associated Companies	233	Notes Payable to Associated Companies
234	Accounts Payable to Associated Companies	234	Accounts Payable to Associated Companies
235	Customer Deposits	235	Customer Deposits
236	Taxes Accrued	236	Taxes Accrued
237	Interest Accrued	237	Interest Accrued
238	Other Current and Accrued Liabilities	242	Miscellaneous Current and Accrued Liabilities
252	Customer Advances for Construction	252	Customer Advances for Construction
253	Other Deferred Credits	253	Other Deferred Credits
255	Accumulated Deferred Investment Tax Credits	255	Accumulated Deferred Investment Tax Credits
261	Property Insurance Reserve	228.1	Accumulated Provision for Property Insurance
262	Injuries and Damages Reserve	228.2	Accumulated Provision for Injuries and Damages
263	Pensions and Benefits Reserve	228.3	Accumulated Provision for Pensions and Benefits
265	Miscellaneous Operating Reserves	228.4	Accumulated Miscellaneous Operating Provisions
281-283	Accumulated Deferred Income Taxes	281-283	Accumulated Deferred Income Taxes
403	Depreciation and Depletion Expense	403	Depreciation Expense
404	Amortization of Limited-Term Gas Plant	404.1	Amortization and Depletion of Producing Natural Gas Land and Land Rights
405	Amortization of Other Gas Plant	405	Amortization of Other Gas Plant
406	Amortization of Gas Plant Acquisition Adjustments	406	Amortization of Gas Plant Acquisition Adjustments
407.1	Amortization of Property Losses	407.1	Amortization of Property Losses
407.2	Amortization of Conversion Expenses	407.2	Amortization of Conversion Expenses
408.1	Taxes Other Than Income Taxes, Utility Operating Income	408.1	Taxes Other Than Income Taxes, Utility Operating Income
408.2	Taxes Other Than Income Taxes, Other Income and Deductions	408.2	Taxes Other Than Income Taxes, Other Income and Deductions
409.1	Income Taxes - Operating	409.1	Income Taxes, Utility Operating Income
410.1	Provision for Deferred Income Taxes	410.1	Provision for Deferred Income Taxes, Utility Operating Income
411.1	Provision for Deferred Income Taxes—Credit	411.1	Provision for Deferred Income Taxes, Credit, Utility Operating Income

Old Annual Report Account Number and Title		New Annual Report Account Number and Title	
411.4	Investment Tax Credit Adjustment-Net	411.4	Investment Tax Credit Adjustments, Utility Operations
409.2	Income Taxes – Non-Operating	409.2	Income Taxes, Other Income and Deductions
410.2	Provision for Deferred Income Taxes	410.2	Provision for Deferred Income Taxes, Other Income and Deductions
411.2	Provision for Deferred Income Taxes–Credit	411.2	Provision for Deferred Income Taxes-Credit, Other Income and Deductions
411.5	Investment Tax Credit Adjustment-Net	411.5	Investment Tax Credit Adjustments, Nonutility Operations
415-418	Nonutility Income	415-418	Other Nonutility Income- Net
419	Interest and Dividend Income	419	Interest and Dividend Income
421	Miscellaneous Nonoperating Income	421	Miscellaneous Nonoperating Income
426.1-426.5	Nonutility Deductions	426.1-426.5	Other Nonutility Deductions
427	Interest on Long-Term Debt	427	Interest on Long-Term Debt
428	Amortization of Debt Discount and Expense	428	Amortization of Debt Discount and Expense
431	Other Interest Expense	431	Other Interest Expense
433	Balance Transferred from Income	433	Balance Transferred from Income
437	Dividends Declared – Preferred Stock	437	Dividends Declared- Preferred Stock
438	Dividends Declared - Common Stock	438	Dividends Declared- Common Stock
		439	Adjustments to Retained Earnings
480	Residential Sales	480	Residential Sales
481	Commercial and Industrial Sales	481	Commercial and Industrial Sales
483	Sales for Resale	483	Sales for Resale
484	Interdepartmental Sales	484	Interdepartmental Sales
487	Forfeited Discounts	487	Forfeited Discounts
488	Miscellaneous Service Revenues	488	Miscellaneous Service Revenues
489	Revenues From Transportation of Gas of Others	489	Revenues From Transportation of Gas of Others
491	Revenues From Natural Gas Processed by Others	491	Revenues From Natural Gas Processed by Others
493	Rent From Gas Property	493	Rent From Gas Property
495	Other Gas Revenues	495	Other Gas Revenues
700-706	Manufactured Gas Production	710-742	Manufactured Gas Production
710-719	Natural Gas Production and Gathering	750-791	Natural Gas Production Expenses
720-723	Exploration and Development Expenses	795-798	Exploration and Development Expenses
740-747	Storage Expenses	814-843	Storage Expenses
	Other Gas Supply Expenses		Other Gas Supply Expenses
730	Natural Gas Purchases	804	Natural Gas City Gate Purchases
731	Other Gas Purchases	805	Other Gas Purchases
731.1	Purchased Gas Cost Adjustments	805.1	Purchased Gas Cost Adjustments
732	Purchased Gas Expenses	807	Purchased Gas Expenses
733	Gas Withdrawn From Storage – Debit	808.1	Gas Withdrawn From Storage – Debit

Old Annual Report Account Number and Title		New Annual Report Account Number and Title	
734	Gas Delivered To Storage - Credit	808.2	Gas Delivered to Storage – Credit
735	Gas Used in Utility Operations – Credit	812	Gas Used for Other Utility Operations- Credit
736	Other Gas Supply Expenses	813	Other Gas Supply Expenses
	Transmission Expenses		Transmission Expenses
750	Operation Supervision and Labor	850	Operation Supervision and Engineering
751	Compressor Station Fuel and Power	853	Compressor Station Labor and Expenses
752	Operation Supplies and Expenses	857	Measuring and Regulating Station Expenses
753	Transmission and Compression of Gas by Others	858	Transmission and Compression of Gas by Others
754	Rents	860	Rents
755	Maintenance of Mains	863	Maintenance of Mains
756	Maintenance of Compressor Station Equipment	864	Maintenance of Compressor Station Equipment
757	Maintenance of Other Plant		
	Distribution Expenses		Distribution Expenses
760	Supervision	870	Operation Supervision and Engineering
		872	Compressor Station Labor and Expenses
761	Mains and Services Labor	874	Mains and Services Expenses
762	Mains and Services Supplies and Expenses		
		875	Measuring and Regulating Station Expenses
763	Meter and House Regulator Expenses	878	Meter and House Regulator Expenses
764	Customer Installation Expenses		
765	Miscellaneous Distribution Expenses	880	Other Expenses
766	Rents	881	Rents
		885	Maintenance Supervision and Engineering
767	Maintenance of Lines	887	Maintenance of Mains
		892	Maintenance of Services
768	Maintenance of Meters and House Regulators	893	Maintenance of Meters and House Regulators
769	Maintenance of Other Plant	894	Maintenance of Other Equipment
	Customer Accounts Expense		Customer Accounts Expense
901	Meter Reading Labor	902	Meter Reading Expenses
902	Accounting and Collecting Labor	903	Customer Records and Collection Expenses
903	Supplies and Expenses		
904	Uncollectible Accounts	904	Uncollectible Accounts
	Customer Service and Informational Expenses		Customer Service and Informational Expenses
907	Customer Service and Informational Expenses	910	Miscellaneous Customer Service and Informational Expenses

Old Annual Report Account Number and Title		New Annual Report Account Number and Title	
	Administrative and General Expenses		Administrative and General Expenses
920	Administrative and General Salaries	920	Administrative and General Salaries
921	Office Supplies and Expenses	921	Office Supplies and Expenses
922	Administrative Expenses Transferred – Credit	922	Administrative Expenses Transferred – Credit
923	Outside Services Employed	923	Outside Services Employed
924	Property Insurance	924	Property Insurance
925	Injuries and Damages	925	Injuries and Damages
926	Employee Pensions and Benefits	926	Employee Pensions and Benefits
927	Franchise Requirements	927	Franchise Requirements
928	Regulatory Commission Expenses	928	Regulatory Commission Expenses
929	Duplicate Charges – Credit	929	Duplicate Charges – Credit
930.1	General Advertising Expenses	930.1	General Advertising Expenses
930.2	Miscellaneous General Expenses	930.2	Miscellaneous General Expenses
931	Rents	931	Rents
933	Transportation Expenses		
935	Maintenance of General Plant	932	Maintenance of General Plant